



ANDERSEN

The Company Secretary
Bodycote International plc
Hulley Road
Hurdsfield
Macclesfield
Cheshire
SK10 2SG

Arthur Andersen

Bank House
9 Charlotte Street
Manchester M1 4EU

Tel 0161 228 2121
Fax 0161 228 1421
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19 July 2002

Our ref: jac/ws/lews1030

Direct Line: 0161 200 0346

Direct Fax: 0161 200 0205

Email: jane.a.clark@uk.andersen.com

Our ref: jac/ws/lews1030

Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

Bodycote International plc
Bodycote (Electroplating) Limited
Bodycote (Poole) Limited
Bodycote Developments Limited
Bodycote European Holdings Limited
Bodycote H.I.P. Limited
Bodycote Heat Treatments Limited
Bodycote Infutec Limited
Bodycote K-Tech Limited 2677293
Bodycote Metallurgical Coatings Limited
Bodycote Pension Trustees Limited
Bodycote SHU Coatings Limited
Harvey Plating Limited
Hemus & Pearson (Electro Plating) Limited
John H Mason Limited
K&F Pension Trustees Limited
King and Fowler Limited
West Middlesex Plating Co. Limited
Bodycote Materials Testing Group Limited
Errington Laboratories Limited
Ferranal and Associates Limited
Materials Engineering and Testing Limited
MTS Materials Testing Group Limited
MTS Metrology Limited
MTS Pendar Limited
MTS South East Limited
Rabco Industrial Inspection Limited
Tayhart Holdings Limited



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19 July 2002
The Company Secretary
Page 2 of 2

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Arthur Andersen' in a cursive script.

Arthur Andersen